## U.S. EXPAT TAX SEMINARS FOR AMERICANS LIVING ABROAD

hosted by:

U.S. Embassy Athens and American-Hellenic Chamber of Commerce

Thessaloniki | February 10, 2014 from 4:30pm-7:30pm

The MET Hotel Thessaloniki | 26th October Str., 48, Thessaloniki

Athens | February 12, 2014 from 5:00pm-8:00pm

## The American School of Classical Studies (Cotsen Hall) | 61 Souidias Street, Kolonaki

Please join us for a free seminar by an expert on expatriate tax issues. This is an excellent opportunity for anyone interested in the unique tax filing and bank report obligations of U.S. citizens working or living abroad. The presentation will be followed by a Q&A session. Topics to be covered include:

• US citizenship taxation – every US citizen is subject to tax on his/her worldwide income regardless of the source of that income.

Important Note: Persons born in the United States are citizens automatically. US citizenship does not depend upon getting or having a US passport or social security number

- Use of the Foreign Earned Income Exclusion (FEIE) under I.R.C. Section 911 and of Foreign Tax
  Credits to reduce or eliminate US tax
- Foreign Bank Account Report (FBAR) filing requirements for US citizens
- The Foreign Account Tax Compliance Act (FATCA) filing requirements for individuals and foreign bank reporting of "US accounts"
- Tax return and FBAR filing compliance for delinquent US taxpayers

All attendees **must** RSVP no later than February 7<sup>th</sup>, 2014:

**Athens Seminar**: to <u>k.tzagaroulaki@amcham.gr</u> or further information regarding the Athens Seminar, please contact Ms. Katerina Tzagaroulaki of Amcham Greece at 210.699.3559 ext.22.

**Thessaloniki Seminar**: to <a href="mailto:n.tsavdaroglou@amcham.gr">n.tsavdaroglou@amcham.gr</a> or further information regarding the Thessaloniki Seminar, please contact Mr. Nikos Tsavdaroglou of Amcham Northern Greece at 2310.286.453. **SPEAKER**:

Stephen Flott, Esq. - Flott & Co.: Stephen Flott has more than thirty-five years' experience advising businesses and individuals on a wide range of international business and tax matters. He specializes in U.S. citizenship issues, including expatriation and associated tax issues, and the special compliance challenges associated with long term non-filing of U.S. tax returns and financial reports by U.S. citizens who live outside the United States.

\* \* \*American-Hellenic Chamber of Commerce is pleased to provide this information as a service to its members and the U.S. citizen community. However, neither American-Hellenic Chamber of Commerce nor U.S. Embassy Athens provides tax or legal advice, and urges individuals to seek professional accounting or legal advice if they have questions about tax filing obligations. Neither American-Hellenic Chamber of Commerce nor U.S. Embassy is affiliated with or endorses tax advisors and disclaims responsibility for the accuracy of information provided during the seminar.